



MARIO A. PROCACCINO
COMMISSIONER OF TAXATION AND FINANCE
PRESIDENT TAX COMMISSION

STATE OF NEW YORK
DEPARTMENT OF
TAXATION AND FINANCE
ALBANY, NEW YORK 12227
April 5, 1974

Mr. Aleks Kurgval
3602 16th Street, N. W.
Washington, D. C. 20010

Dear Mr. Kurgval:

Thank you for your letter of March 24, 1974 about your New York State income taxes for the years 1966 through 1972.

I thoroughly reviewed your file. Deficiencies against you were issued for the years 1962 through 1965 holding you taxable as a New York resident and denying the resident credit, since the credit was to be given by the District of Columbia. After you filed a Petition, a Formal Hearing was held before the State Tax Commission. By a decision of the Commission, dated March 5, 1973, the deficiencies were sustained.

Section 690, Subdivision (a) of Article 22 of the New York State Tax Law provides that a decision of the Tax Commission is subject to judicial review, if an application for such review is made within four months after the Notice of the decision is sent by Certified or Registered mail to the taxpayer. Under Subdivision (b) of the same Section, the judicial review is the exclusive remedy available.

The decision of the Tax Commission was dated March 5, 1973. You, therefore, had until July 5, 1973 in which to make an application for judicial review. In answer to your letter of July 2, 1973, Mr. Paul B. Coburn, Hearing Officer, informed you on July 9, 1973 that your administrative remedies had been exhausted as a proceeding in Supreme Court of New York State must be commenced within four months from the date of the decision. This you did not do. Therefore, I regret I am unable to offer any relief for the years 1962 through 1965.

Based on the Tax Commission decision for the prior years, deficiencies were issued on December 28, 1973 for the subsequent years.

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SOURCE METHOD EXEMPTION 3B2B
NAZI WAR CRIMES DISCLOSURE ACT
DATE 2008

While the time for filing a Petition expired on March 28, 1974, I will consider your letter a timely Petition if you will perfect it by completing and returning the required forms within thirty (30) days from the date of this letter. The Petition will protect your rights to further review and will enable you to have a Hearing before the Tax Commission on the years 1966 through 1972. The forms are enclosed with a copy of the "Rules of Practice".

In lieu of depositing your check to an escrow account, I will apply it in full against the deficiencies. This will prevent additional interest from accruing. Should the Commission find in your favor, the amount paid will be refunded with interest.

Thank you for bringing this to my attention.

Sincerely,

Mario A. Procaccino

Mario A. Procaccino
Commissioner

Enc.